



## ANCILLARY DOCUMENT REVIEW SUPPLEMENT

(This form must be filled out electronically.)

**This form is to be used when reviewing interpretive and/or policy statement(s) in conjunction with the review of a rule.**

Interpretive and/or policy statements are issued by the Department of Revenue under authority of RCW 34.05.230. These statements explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. These statements include documents such as Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs).

Reviewer: Mark Mullin Date Reviewed: April 10, 2003

Interpretive or policy statement(s) being reviewed (provide number and title): ETA 433.04.170/171 (Business & occupation tax: Contract assignments)

Date issued: July 9, 1971

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-170 (Constructing and repairing of new or existing buildings or other structures upon real property.)

Purpose of the document: The purpose of this document is to explain the tax consequences where a prime contractor assigns all or portions of the work contracted for to a subcontractor.

Is the document clearly written? 

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Does the document provide accurate and useful information? 

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Does the document provide information not currently in a rule, other interpretive or policy statement, or WTD? 

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>



**Review recommendation:**

- A. Update
- B. Cancel
- C. Leave as is
- D. Incorporate into rule and cancel

<b>X</b>

**Briefly explain your recommendation:**

The previous review of this document indicated that it should be repealed because it contains incorrect information as a result of the enactment of legislation in 1999 defining "services rendered in respect to" which is codified at RCW 82.04.051. Upon further review, RCW 82.04.051 does not affect this document. This ETA does contain useful information that should be incorporated into WAC 458-20-170.

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**Manager Action:** AL Accepted recommendation

**Date:** 4/28/03

**Comments:** \_\_\_\_\_